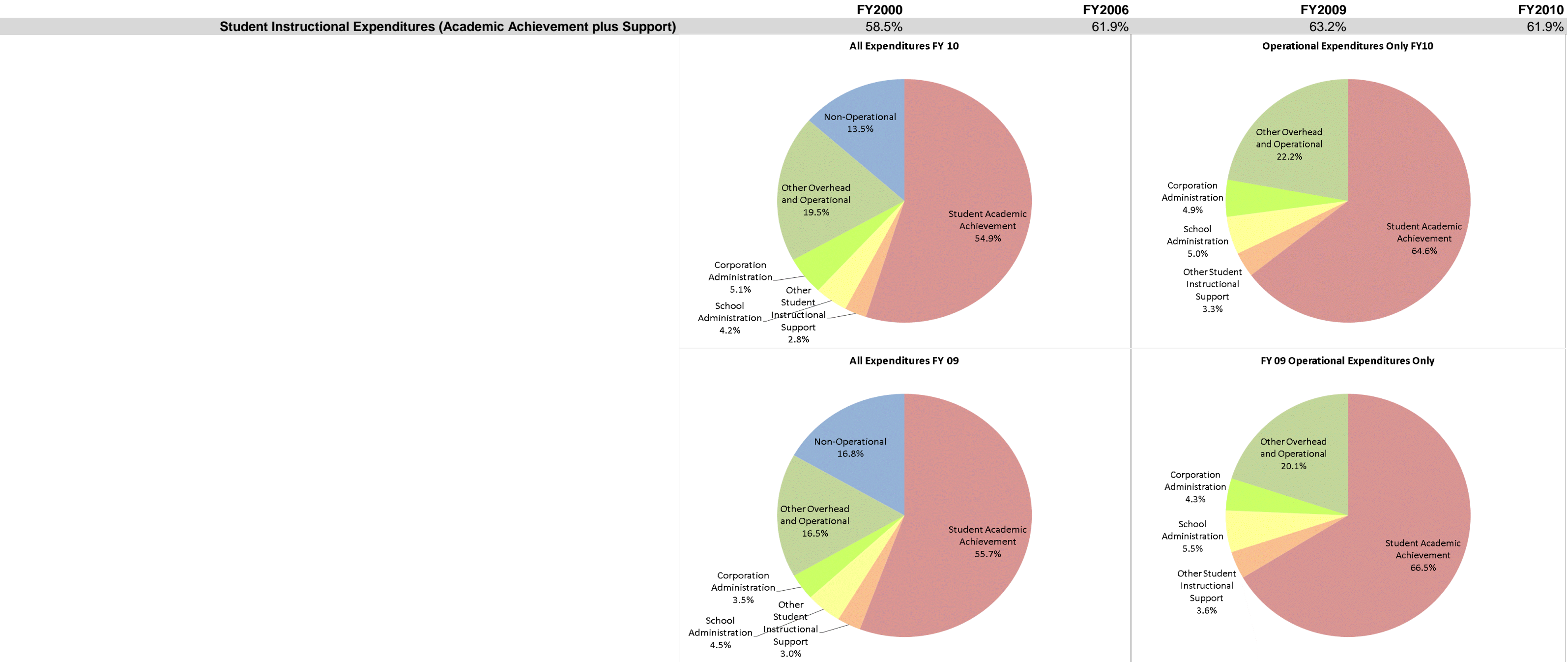


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northern Wells Com Schools (8435)

Northern Wells Com Schools (8435)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$10,353,248 | 51.6% | \$12,119,232 | 55.1% | \$13,723,449 | 55.7% | \$12,866,410 | 54.9% |
| Student Instructional Support | \$1,387,224 | 6.9% | \$1,510,747 | 6.9% | \$1,853,704 | 7.5% | \$1,631,364 | 7.0% |
| Overhead and Operational | \$4,256,031 | 21.2% | \$4,852,383 | 22.1% | \$4,921,192 | 20.0% | \$5,760,243 | 24.6% |
| Nonoperational | \$4,064,729 | 20.3% | \$3,519,713 | 16.0% | \$4,131,918 | 16.8% | \$3,167,628 | 13.5% |
| Grand Total | \$20,061,232 | | \$22,002,075 | | \$24,630,263 | | \$23,425,645 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northern Wells Com Schools (8435)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|---|-------------|--------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$43,354 | \$661,382 | \$597,585 | | > 500% | -10% |
| | 11100 Regular Programs; Elementary | \$2,834,822 | \$3,213,153 | \$3,993,181 | \$3,757,059 | 33% | 17% | -6% |
| | 11200 Regular Programs; Middle/Junior High | \$1,662,284 | \$1,585,326 | \$2,244,757 | \$2,257,402 | 36% | 42% | 1% |
| | 11300 Regular Programs; High School | \$1,847,199 | \$2,067,305 | \$2,592,284 | \$2,482,249 | 34% | 20% | -4% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$11 | \$340,135 | \$313,779 | | > 500% | -8% |
| | 11410 Vocational Education; Agriculture A | \$42,353 | \$56,489 | \$61,003 | \$44,108 | 4% | -22% | -28% |
| | 11440 Vocational Education; Health Occupations | \$0 | \$0 | \$6,147 | \$3,683 | | | -40% |
| | 11450 Vocational Education; Consumer and Homemaking | \$92,580 | \$129,045 | \$141,430 | \$135,504 | 46% | 5% | -4% |
| | 11470 Vocational Education; Business Education | \$168,588 | \$144,263 | \$203,494 | \$211,558 | 25% | 47% | 4% |
| | 11480 Vocational Education; Industrial Education A | \$5,151 | \$1,200 | \$5,579 | \$4,605 | -11% | 284% | -17% |
| | 11590 Other Vocational Education Programs | \$21,634 | \$0 | \$4,611 | \$3,802 | -82% | | -18% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$60,505 | \$92,777 | \$187,823 | \$201,376 | 233% | 117% | 7% |
| | 12110 Gifted And Talented; Gifted and Talented | \$84,211 | \$15,925 | \$73,913 | \$48,340 | -43% | 204% | -35% |
| | 12350 Physical Impairment; Homebound | \$5,114 | \$910 | \$0 | \$0 | -100% | -100% | |
| | 12520 Culturally Different; Compensatory | \$561 | \$4,523 | \$2,121 | \$0 | -100% | -100% | -100% |
| | 14300 Summer School Programs; High School | \$5,897 | \$11,035 | \$7,864 | \$7,525 | 28% | -32% | -4% |
| | 16100 Remediation Testing | \$35,435 | \$46,512 | \$41,907 | \$44,480 | 26% | -4% | 6% |
| | 16200 Preventive Remediation | \$66,753 | \$14,096 | \$47,120 | \$0 | -100% | -100% | -100% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$48,634 | \$48,791 | \$113,333 | \$68,122 | 40% | 40% | -40% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$991,713 | \$1,325,059 | \$1,512,511 | \$1,653,256 | 67% | 25% | 9% |
| | 22110 Improvement of Instruction; Service Area Direction | \$97,136 | \$77,611 | \$173,992 | \$124,933 | 29% | 61% | -28% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$134,177 | \$165,172 | \$161,191 | \$109,353 | -19% | -34% | -32% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$1,872 | \$5,423 | \$24,514 | \$95,405 | > 500% | > 500% | 289% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$14,000 | \$10,281 | -\$138 | \$1,353 | -90% | -87% | |
| | 22220 Library/Media Services; School Library | \$177,028 | \$141,264 | \$149,657 | \$148,108 | -16% | 5% | -1% |
| | 22230 Library/Media Services; Audiovisual | \$6,606 | \$3,918 | \$813 | \$327 | -95% | -92% | -60% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$64,310 | \$0 | \$0 | \$0 | -100% | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$90,554 | \$111,610 | \$65,599 | | -28% | -41% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$547,064 | \$598,366 | \$296,668 | | -46% | -50% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$13,636 | \$19,201 | | | 41% |
| | 25510 Textbooks for Rent or Resale; Direction of Rental Service | \$10,620 | \$0 | \$0 | \$0 | -100% | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$164,282 | \$0 | \$235,638 | \$159,823 | -3% | | -32% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$0 | \$0 | \$13,574 | \$11,209 | | | -17% |
| | 25550 Textbooks for Rent or Resale; Direction of Resale Service | \$74,979 | \$13,014 | \$0 | \$0 | -100% | -100% | |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$0 | \$600 | \$0 | \$0 | | -100% | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$373,973 | \$486,725 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$9,092,418 | \$10,341,400 | \$13,723,449 | \$12,866,410 | 42% | 24% | -6% |
| Student Instructional Support | | | | | | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$11,403 | \$0 | \$0 | \$0 | -100% | | |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$1,523 | \$0 | \$0 | \$0 | -100% | | |
| | 21210 Guidance Services; Service Area Direction | \$0 | \$73,916 | \$102,494 | \$89,945 | | 22% | -12% |
| | 21220 Guidance Services; Counseling Services | \$324,911 | \$280,860 | \$495,287 | \$408,229 | 26% | 45% | -18% |
| | 21230 Guidance Services; Appraisal Services | \$14,723 | \$2,736 | \$920 | \$1,414 | -90% | -48% | 54% |
| | 21290 Guidance Services; Other Guidance Services | \$5,600 | \$0 | \$0 | \$45 | -99% | | |
| | 21340 Health Services; Nurse Services | \$91,221 | \$92,310 | \$137,070 | \$149,726 | 64% | 62% | 9% |
| | 24100 Office of The Principal | \$539,194 | \$591,893 | \$866,694 | \$683,819 | 27% | 16% | -21% |
| | 24900 Other Support Services, School Administration | \$183,741 | \$186,712 | \$251,239 | \$298,187 | 62% | 60% | 19% |
| Student Instructional Support Total | | \$1,172,315 | \$1,228,426 | \$1,853,704 | \$1,631,364 | 39% | 33% | -12% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$0 | \$16,120 | \$28,712 | \$17,506 | | 9% | -39% |
| | 23120 Board of Education; Service Area Assistants | \$140,685 | \$179,436 | \$146,878 | \$119,249 | -15% | -34% | -19% |
| | 23150 Board of Education; Legal Services | \$34,781 | \$2,727 | \$8,862 | \$4,035 | -88% | 48% | -54% |
| | 23160 Board of Education; Promotion Expenses | \$2,233 | \$2,975 | \$2,609 | \$867 | -61% | -71% | -67% |
| | 23190 Board of Education; Other Governing Body Services | \$9,612 | \$17,141 | \$59,359 | \$35,977 | 274% | 110% | -39% |
| | 23210 Executive Administration; Office of The Superintendent | \$98,646 | \$113,909 | \$284,620 | \$267,353 | 171% | 135% | -6% |
| | 23220 Executive Administration; Community Relations | \$61,845 | \$63,788 | \$80,439 | \$90,617 | 47% | 42% | 13% |
| | 23290 Executive Administration; Other Executive Administration Services | \$6,568 | \$1,000 | \$1,177 | \$71 | -99% | -93% | -94% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$456 | \$3,120 | \$15 | \$5,391 | > 500% | 73% | > 500% |
| | 25192 Other Fiscal Services; Petty Cash | \$630 | \$603 | \$0 | \$748 | 19% | 24% | |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$1,933 | \$673 | \$1,493 | \$1,510 | -22% | 124% | 1% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northern Wells Com Schools (8435)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|---|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 25400 Planning, Research, Development and Evaluation | \$0 | \$14,196 | \$0 | \$0 | | -100% | |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$1,181 | \$210 | \$0 | \$0 | -100% | -100% | |
| | 25750 Personnel Services; Health Services | \$450 | \$5,069 | \$4,048 | \$3,692 | > 500% | -27% | -9% |
| | 25790 Personnal Services; Other Professional Services | \$0 | \$0 | \$243,414 | \$266,234 | | | 9% |
| | 25810 Administrative Technology Services; Technology Services Supervison And Administration | \$0 | \$0 | \$0 | \$131,368 | | | |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$0 | \$0 | \$240,548 | | | |
| | 25920 Ditch Assessments | \$524 | \$1,082 | \$422 | \$2,549 | 386% | 136% | > 500% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$50,772 | \$66,773 | \$99,152 | \$85,172 | 68% | 28% | -14% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,214,955 | \$1,518,523 | \$1,835,981 | \$1,775,615 | 46% | 17% | -3% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$376 | \$1,105 | \$16,285 | \$12,329 | > 500% | > 500% | -24% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$283,349 | \$146,438 | \$145,612 | \$151,992 | -46% | 4% | 4% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$830 | \$400 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$4,260 | \$58,056 | \$23,920 | \$38,924 | > 500% | -33% | 63% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$82,486 | \$179,857 | \$171,455 | \$83,494 | 1% | -54% | -51% |
| | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$5,262 | \$7,464 | \$45,296 | \$10,250 | 95% | 37% | -77% |
| | 27010 Student Transportation; Service Area Direction | \$100,500 | \$53,351 | \$63,867 | \$67,957 | -32% | 27% | 6% |
| | 27100 Student Transportation; Vehicle Operation | \$480,254 | \$501,134 | \$724,330 | \$754,287 | 57% | 51% | 4% |
| | 27200 Student Transportation; Monitoring Services | \$33,911 | \$10,937 | \$31,519 | \$26,571 | -22% | 143% | -16% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$221,524 | \$378,344 | \$437,546 | \$397,815 | 80% | 5% | -9% |
| | 27400 Student Transportation; Purchase of School Buses | \$191,063 | \$190,081 | \$0 | \$200,349 | 5% | 5% | |
| | 27500 Student Transportation; Insurance on Buses | \$11,038 | \$50,919 | \$40,888 | \$22,131 | 100% | -57% | -46% |
| | 27900 Student Transportation; Other Student Transportation Services | \$16,260 | \$9,796 | \$17,695 | \$22,594 | 39% | 131% | 28% |
| | 27910 Student Transportation; Bus Driver Training | \$457 | \$0 | \$138 | \$0 | -100% | | -100% |
| | 31100 Food Services Operations; Service Area Direction | \$43,643 | \$53,123 | \$31,075 | \$68,067 | 56% | 28% | 119% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$332,163 | \$355,800 | \$196,646 | \$439,123 | 32% | 23% | 123% |
| | 31300 Food Services Operations; Food Delivery | \$699 | \$11,055 | \$2,295 | \$11,840 | > 500% | 7% | 416% |
| | 31400 Food Services Operations; Food Purchases | \$357,159 | \$340,094 | \$168,219 | \$370,872 | 4% | 9% | 120% |
| | 31900 Other Food Services | \$22,395 | \$30,969 | \$7,224 | \$33,148 | 48% | 7% | 359% |
| Overhead and Operational Total | | \$3,812,902 | \$4,386,267 | \$4,921,192 | \$5,760,243 | 51% | 31% | 17% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$237 | \$12,003 | \$547,517 | \$6,296 | > 500% | -48% | -99% |
| | 33200 Community Recreation | \$41,711 | \$0 | \$38,822 | \$36,762 | -12% | | -5% |
| | 33300 Civic Services | \$0 | \$0 | \$0 | \$5,735 | | | |
| | 33400 Athletic Coaches | \$232,870 | \$213,363 | \$256,181 | \$227,966 | -2% | 7% | -11% |
| | 33500 Welfare Activities Services | \$0 | \$0 | \$3,231 | \$0 | | | -100% |
| | 33930 Latch Key Kid Program | \$0 | \$43,223 | \$106,172 | \$126,919 | | 194% | 20% |
| | 33940 Child Care Services | \$0 | \$47,579 | \$30 | \$0 | | -100% | -100% |
| | 33990 Other Community Services; Other | \$42,546 | \$0 | \$0 | \$1,000 | -98% | | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$118,282 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$8,412 | \$2,550 | \$22,879 | \$20,372 | 142% | > 500% | -11% |
| | 45100 Building Acquisition, Construction and Improvements | \$450,162 | \$252,479 | \$511,175 | \$98,642 | -78% | -61% | -81% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | -\$15,269 | \$0 | | | |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$152,119 | \$0 | | | -100% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$138,297 | \$21,681 | \$83,621 | \$136,882 | -1% | > 500% | 64% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$347,799 | \$90,923 | \$29,443 | \$18,679 | -95% | -79% | -37% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$18,439 | \$308,351 | \$128,680 | \$1,794 | -90% | -99% | -99% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$200,000 | \$220,000 | \$528,283 | | 164% | 140% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$188,723 | \$166,413 | \$79,783 | | -58% | -52% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$1,239,600 | \$131,730 | \$102,024 | \$8,841 | -99% | -93% | -91% |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$0 | \$17,081 | \$0 | | | -100% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,191,896 | \$1,860,340 | \$1,718,000 | \$1,398,071 | 17% | -25% | -19% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$0 | \$392,929 | | | |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$0 | \$0 | \$3,488 | \$860 | | | -75% |
| | 54200 Common School Fund; Principal | \$173,692 | \$84,375 | \$37,500 | \$75,000 | -57% | -11% | 100% |
| | 54250 Common School Fund; Interest | \$0 | \$0 | \$2,813 | \$2,813 | | | 0% |
| | 60700 Nonprogramed Charges; Scholarships | \$1,200 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$4,005,142 | \$3,457,320 | \$4,131,918 | \$3,167,628 | -21% | -8% | -23% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$198,390 | \$225,333 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$771,638 | \$797,911 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$33,598 | \$59,789 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$808,264 | \$1,248,810 | \$0 | \$0 | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Northern Wells Com Schools (8435)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|---------|---------|------------------|-----------------|-----------------|
| | 26496 2007 Account Code - Unemployment Compensation | \$0 | \$17 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$166,566 | \$256,801 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,978,455 | \$2,588,662 | \$0 | \$0 | | | |